

109TH CONGRESS
2D SESSION

H. R. 5607

To amend the Internal Revenue Code of 1986 to allow a \$2,000 refundable credit for individuals who are active members of volunteer firefighting and emergency medical service organizations.

IN THE HOUSE OF REPRESENTATIVES

JUNE 14, 2006

Mr. KUHLMAN of New York introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow a \$2,000 refundable credit for individuals who are active members of volunteer firefighting and emergency medical service organizations.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Volunteer Firefighter
5 and Emergency Medical Service Incentive Act of 2006”.

1 **SEC. 2. REFUNDABLE CREDIT FOR ACTIVE MEMBERS OF**
 2 **VOLUNTEER FIREFIGHTING AND EMER-**
 3 **GENCY MEDICAL SERVICE ORGANIZATIONS.**

4 (a) IN GENERAL.—Subpart C of part IV of sub-
 5 chapter A of chapter 1 of the Internal Revenue Code of
 6 1986 (relating to refundable credits) is amended by redes-
 7 ignating section 36 as section 37 and by inserting after
 8 section 35 the following new section:

9 **“SEC. 36. ACTIVE MEMBERS OF VOLUNTEER FIREFIGHTING**
 10 **AND EMERGENCY MEDICAL SERVICE ORGA-**
 11 **NIZATIONS.**

12 “In the case of an individual who, at all times during
 13 the taxable year, is an active member (including regular
 14 part-time service) of a qualified volunteer fire department
 15 (as defined in section 150(e)), there shall be allowed as
 16 a credit against the tax imposed by this subtitle the
 17 amount of \$2,000.”.

18 (b) CONFORMING AMENDMENTS.—

19 (1) Paragraph (2) of section 1324(b) of title
 20 31, United States Code, is amended by inserting “or
 21 36” after “section 35”.

22 (2) The table of sections for subpart C of part
 23 IV of subchapter A of chapter 1 of the Internal Rev-
 24 enue Code of 1986 is amended by striking the last
 25 item and inserting the following new items:

“Sec. 36. Active members of volunteer firefighting and emergency medical service organizations.

“Sec. 37. Overpayments of tax.”.

- 1 (c) EFFECTIVE DATE.—The amendments made by
- 2 this section shall apply to taxable years beginning after
- 3 the date of the enactment of this Act.

